MAY 1 0 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Applicant: Kitsukawa)		Art Unit: 2623
Serial No.: 09/802,632		Examiner: Manning
Filed:	March 9, 2001	50P4412.01
For:	VIRTUAL CHANNEL SYSTEM FOR WEB APPLIANCE, INCLUDING INTERACTIVE TELEVISION	May 10, 2006 750 B Street, Suite 3120 San Diego, CA 92101
		Customer No. 36738

FACSIMILE TRANSMITTAL LETTER FOR NOTICE OF APPEAL; APPEAL BRIEF

Commissioner for Patents Alexandria, VA 22313

Facsimile No.: (571) 273-8300

Dear Sir:

In response to the Advisory Action dated May 3, 2006, enclosed herewith are the following:

- 1. A Notice of Appeal
- 2. An Appeal Brief in 11 pages; Appendix A in 3 pages; Appendix B in 1 page; and Appendix C in 1 page.
- A credit card payment form authorized for the amount of \$1,000 to cover requisite fees.

Respectfully submitted,

Jennifer Grygiel for

John L. Rogitz

Registration No. 33,549

Attorney of Record

750 B Street, Suite 3120, San Diego, CA 92101

Telephone: (619) 338-8075

We are transmitting a total of 14 page(s) including this cover sheet on May 10, 2006.

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